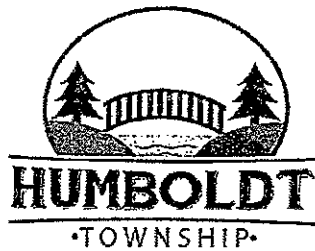


Jill Rankinen, Clerk
Marline Worth, Trustee

Thomas Prophet, Supervisor

Carol Mackey, Treasurer
Jacqueline Koski, Trustee

9c



HUMBOLDT TOWNSHIP

244 County Road FAF PO BOX 10

Champion, MI 49814

Phone (906)339-2927

Fax (906)339-4431

Supervisor@humboldt.town

April 13, 2016

The Honorable Rick Snyder
Governor, State of Michigan
P.O. Box 30013
Lansing, Michigan 48919

Dear Governor Snyder:

This letter follows formal action of the Humboldt Township Board of Trustees on April 11, 2016 unanimously opposing your re-appointment of Marcus Abood to the Michigan Tax Tribunal. That action was followed by circulation and adoption of the attached Resolution.

By copy of this letter and attached Resolution, the Humboldt Township Board urges the Senate to deny the re-appointment of Marcus Abood to the Michigan Tax Tribunal.

Sincerely,

Thomas F. Prophet, Supervisor

Cc: Senator Tom Casperson
Representative John Kivela
Senator Arlan Meekhof
Michigan Townships Association
Michigan Municipal League
Michigan Association of Counties
✓ Marquette County Board
Known Tax Reliant Agencies

Jill Rankinen, Clerk
Jacqueline Koski, Trustee

Thomas Prophet, Supervisor

Carol Mackey, Treasurer
Marline Worth, Trustee

HUMBOLDT TOWNSHIP
244 CO. RD. FAF P.O. Box 10
CHAMPION, MICHIGAN 49814

RESOLUTION

Whereas; the Humboldt Township Board of Trustees has responsibility for ensuring the health, safety, and welfare of Township residents and visitors; and,

Whereas; the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities, and,

Whereas; such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

Whereas; local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said taxable values, and;

Whereas; the Michigan Tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

Whereas; the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

Whereas; Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of this acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

Whereas; the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Humboldt Township Board of Trustees hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

Motion Jacqueline Kaske Second Carol Mackay

Ayes: 5
Nays: 0
Absent: 0

Certification

I hereby certify that the above is a true and correct copy of the motion adopted at the April 4, 2016 regular meeting of the Humboldt Township Board of Trustees.

Jill Rankin
Township Clerk